App F IX—4

Previous References

1956 S 7
(Cr

File No 29 56

Serial Nos 10 19

Later References

MYSORE GOVERNMENT SECRETARIAT

Serial Nos TWO

P27-E

Part B for Dec 57

SUBJECT

Payment of Entertainment Tax otherwise than by Stamps applications under Sub Section 3 of Section 39 of Mysore Amusement Tax Act 1932 - Payment of Entertainment Tax - Consolidated - Payment by Proprietors of New Opera & New Imperial Talkies

WD 05150—GPB—35 000—18 10 56

L 13366-70 dated 20 12 56

To D C Bangalore Dist
To Comm C C B.
To I G of Police
To C S. A D.
To Auditor C C B

Sanctions

Secretary
28/12/57

Mysore Government
Secretariat

Payment by E- ~ on consolidated basis by New Opera and New Imperial Talkies [App F III 2

File No (1) of 195 4509/mC

Serial No

Letter No EINT PR 107/36 57 dated 23.5.36 from the Deputy Commissioner requesting sanction to permit the proprietor of New Opera and New Imperial Talkies to make consolidated payment of E.T. due in respect of the above Talkies, once in a week

page 2

1) On the request of the proprietor of New Opera and New Imperial Talkies, the Deputy Commissioner recommends that the said proprietor may be permitted to pay the tax due by means of a consolidated statement as contemplated in section 3 (3) of the Amusement Tax Act, such consolidated tax amount due being computed at one month of the gross sum received by the Proprietor and the procedure for recovery on account being followed as per rules 2 to 6 of the Rules framed under the Mysore Amusement Tax Act 1932

2) The Deputy Commissioner recommends that the Proprietor may be permitted to pay the tax by means of consolidated statement computed at one month of the gross sums received which will work out to Rs 15,646 in case of New Opera and Rs 9910/- in case of New Imperial, for a period of one year, besides taking from him a security deposit of Rs 1000/- in this behalf

Submit for orders of 17/9

3) Pl bring up with the Rev & Rules

25/9/36

Note—Contn Sheet

payment of E tax — Consolidated payment by New Operas and New Imperial Talkies

File No (D) 4519/mel of 195

Mysore Governme Secretariat

4991/Law Serial No

4) The recommn of the D C B Mores, may be accepted in consultation with the Law Deptt

4/10/56

Secy, L S G)

EDUCATION & L S G SECRETARIAT No 2182 4 OCT 1956 GOVERNMENT OF MYSORE

5) For favour of remarks

Law Secy) 10/X

Law Govt 11 OCT 1956 MYSORE GOVERNMENT SECRETARIAT 11 OCT 1956 LAW BRANCH

6) Dr and such mtl, if apprd, be reqstd to clarify and specify the point of law reqng opinion

NMA 17/10/56

7) Sanction of Govt is sought in this to allow the proprietor of New Opera and Imperial Talkies to make a Consolidated payment of Entertainment Tax, under S 3(3) of the Amusements Tax Act Permission sought — for permissible area may be granted subject to the conditions laid down under Rule 236 of the Rules framed under the Amusements Tax Act

Mysore Amusements Taxes Manual Parts I & II enclosed

15/10

8) Secy 18/10

Law Secy)

9) I agree

Sec' (SG) 22/10

EDUCATION & L S G SECRETARIAT 2182 22 OCT 1956

WD 0260—GPB—P 4 S 1 30 000—21-5 55

4509/HL 171/A

My ore Governr ent Secretariat

Payment of Entertainment tax, otherwise than by Stamps File No applicable under Sub-Section [App F III 2]

Section 3 of Entertainment Amusement-tax Act 34

Serial No

10) For kind approval

Min L S G

23/X

2.10.56

11)

Appd

27/10/56

31/10/56

12) draft G.O. is put up for appl

8/11

The draft G.O. is for kind approval

Min L S G 9/11

For perusal before issue

Secy L S G

TP 29/11

Issue 29/11

To

The D.C. Bangalore
" Commr, Corporation of Bglore
" S.P. of Police
" Controller
" Auditor, Corporation
G.O. No. LSH 13366-70/56-1 29-11-56

20/11/56

Secretary

Note—Contn Sh t

File No	of 195	Mysore Government Secretariat
		Serial No
		–

WD 03738 GPB—P Z S 50 000— 1 8-56

(1)

Office of the Deputy Commissioner,
No ENT PR 107/56-57 Bangalore District,
Bangalore, Dated the 23rd August 1956

MYSORE GOVT 4509 4 SEP 1956 MUNICIPAL BRANCH

From

Sri L Muniswamy, I A S ,
Deputy Commissioner,
Bangalore District

EDUCATION & L S G SECRETARY 20 31 AUG 1956

C Y 29 56-60

To

The Secretary to Government of Mysore,
Education and Local Self Govt Departments,
Bangalore

Sir,

Subject Payment of Entertainment Tax, otherwise than by stamps-application under Sub Section 3 of Section 3 of the Mysore Amusement Tax Act3

- - - -

I write to forward herewith copy of an application received from the proprietor of New Opera and New Imperial Talkies requesting permission to pay the amount of Entertainment Tax due by these two theatres on a consolidated basis and to recommend that the request may be complied with

As Government are well aware, sub section 3 of section 3 of the Mysore Amusement Tax Act 1932, specifically provides that the Proprietor of any Entertainment may be allowed to pay the amount of the tax due otherwise than by stamps This provision has not so far been availed of by any of the Proprietors or promoters of Entertainments, but may well be adopted, with advantage to Government and the Proprietors concerned Rules 2 to 6 of the rules under the Mysore Amusement Tax Act 1932, indicate the procedure to be followed in case Government approve of the tax being paid on a consolidated basis

The gross sums received by the Proprietor on account of payment for admission for 12 months previous to 1st July 1956 in respect of (a) New Opera (b) New Imperial, are Rs 1,40,820/-/- and Rs 89190/-/- respectively The consolidated amount of tax computed at one ninth of the gross sums received as above would therefore work out to - Rs 15,646/-/- and Rs 9910/-/ This may be paid pro-rata in advance once a week, the accounts audited and the amount adjusted regularly Besides, a security deposit amouting to Rs 1000/-/- may be obtained in cash and kept in savings-Bank account

In the interest of the revenues due to Government and with a view to testing the practical advantages of the provision under section 3 (3) of the Mysore Amusement Tax Act 1932, read with rules Nos 2 to 6 of the rules thereunder, I ~~strongly~~ recommend that the Proprietor of these two theatres may be allowed to make the consolidated payment in the manner enunciated above for a period of one year, in the first instance

I request that orders of Government may kindly be communicated very early in the matter

Yours faithfully,

L Muniswamy

SAK/2

(L Muniswamy)
DEPUTY COMMISSIONER,
Bangalore District

(9)

Copy of application dated 26th July 1956 from Messrs New Opera, Prioprietors Rao Bahadur S V Govindarajan & Bros, House for Super Indian Pictures, Residency Road, Bangalore addressed to the Deputy Commissioner Bangalore District

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Sub Permission to pay the entertainment tax on Consolidated Payment, instead of affixing Entertainment Tax Stamps-Application under Sub Section (3) of Section 3 of the Mysore Amusements Tax Act

- - - -

We beg to submit the following representation for your very kind perusal and favourable orders

New Opera and New Imperial Talkies are managed by us Rao Bhadur S V Govindarajan & Brothers for the past several years You are aware that we are of a respectable family with integrity, honest business dealings and pedigree

We approach you with the best of intentions and due fairness to respect the law, to permit us to pay the Entertainment Tax in a consolidated payment, either weekly, fortnightly or monthly as you fix, having the collection reports, which are jealously examined with greatest care by the Film Distributions' -- Representatives We are prepared to deposit a fair sum as Security with the Government Permit us to place before you that prior tothe formation of the Corporation of the City of Bangalore, this procedure was in vogue in the Civil Area, working out very smoothly for every one concerned Even in some parts of Madras and other neighbouring States, this procedure is adopted with much ease and benefit

We, therefore, pray that you will very kindly grant us permission to allow us on such conditions as you may prescribe, to pay the amount of the Entertainment Tax due by means of a consolidated payment basing the Tax on weekly returns showing daily collections This is permissible under sub Section (3) of Section 3 of the Mysore Amusements Tax Act

The above arrangement will save us from the tedious daily duties of purchasing the stamps and the labour of affixing them on the tickets and again trusting the - staff to deface them as required by the rules

The Government of Mysore is fully aware of our family and our repute and hence this appeal to you, Sir to help us to maintain the reputation of our family and our previous records

It would greatly help us if orders are passed at the earliest We trust due consideration would be given to this appeal

Thanking you, in the meantime

"C o p y"

SAK/-

(G Padmaji Rao)
For Deputy Commissioner-Bangalore District

(3)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

READ -

Letter No ENT P R 107/56-57 dated 23rd August 1956 from the Deputy Commissioner, Bangalore District, forwarding proposals to allow the Proprietor of New Opera and New Imperial Talkies Bangalore, to pay entertainment tax otherwise than by stamps

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ORDER NO L 13366-70/EM 29-56-19
20-12-56

Dated, Bangalore , the

The Deputy Commissioner, Bangalore reports that the Proprietor of New Opera and New Imperial Talkies, Bangalore has applied for permission to pay the amount of the entertainment tax due by the two theatres by means of a consolidated payment. While recommending the case, he states as follows -

Sub-section 3 of Section 3 of the Mysore Amusement Tax Act, 1932 specifically provides that the proprietor of any Entertainment may be allowed to pay the amount of the tax due otherwise than by stamps and rules 2 to 6 of the rules framed under the Act indicate the procedure to be followed in the case of payment of the tax on a consolidated basis The gross sums received by the proprietor on account of payment for admission for 12 months previous to 1st July 1956 in respect of (a) New Opera and (b) New Imperial are Rs 1,40,820 and R. 89,190 respectively and the consolidated amount of tax computed at one-~~eight~~ ninth of the gross sums received would therefore work out to Rs 15,646 and Rs 9,910/- This may be allowed to be paid pro-rata in advance once a week, the accounts audited and the amount adjusted regularly

P T O

(72)

Besides a security deposit amounting to Rs 1,000/- may be obtained in cash and kept in Savings Bank Account

In the circumstances, the Deputy Commissioner recommends that the proprietor of the said the tree may be allowed to make the consolidated payment in the manner enunciated above for a period of one year in the first instance

Government are pleased to approve of the proposals of the Deputy Commissioner Bangalore District subject to the conditions laid down under Rules 2 to 6 of the Rules framed under the Mysore Amusement-tax Act, 1932

This order will come into force for a period of one year with effect from the date of this Government Order

for Secretary to Government,
L S G & Public Health Departments

To
The Deputy Commissioner, Bangalore District
The Commissioner, Corporation of the City of Bangalore, thro' the Mayor
The Inspector-General of Police in Mysore, Bangalore
~~The Director, Efficiency Audit, Bangalore~~
The Controller, State Accounts Department, Bangalore
The Auditor, C A C B

Copy to ~~Home~~ Revenue Branch

HGN/21 11

(5)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

Read:-

Letter No.Ent.Ap.107/56-57 dated 23rd August 1956 from the Deputy Commissioner, Kolar district, forwarding proposals to allow the Proprietor of New Opera and New Imperial Talkies, Kolar Gold Fields, to pay the entertainment tax otherwise than by stamps.

Order No.Ls. 13366-70 /ET 29-56-19
Dated, Bangalore, the 20-12-56

The Deputy Commissioner, Kolar, reports that the Proprietor of New Opera and New Imperial Talkies, Kolar, has applied for permission to pay the amount of the entertainment tax due by the two theatres by means of a consolidated payment. While recommending the case, he states as follows:-

Sub-section (2) of Section 3 of the Mysore Amusements Tax Act, 1932, specifically provides that the Proprietor of any Entertainment may be allowed to pay the amount of the tax due otherwise than by stamps under Rules 2 to 6 of the Rules framed under the Act in which the procedure to be followed in the case of payment of the tax on a consolidated basis. The gross sums received by the proprietor on account of payment for admission for 12 months previous to 1st July 1956 in respect of (a) New Opera and (b) New Imperial are Rs.1,40,820 and Rs.89,100 respectively and the consolidated amount of tax computed at one ninth of the gross sums received would therefore amount to Rs.15,646 and Rs.9,900/-. This may be allowed to be paid pro-rata in advance once a week, the accounts audited and the amount adjusted regularly besides a security deposit amounting to Rs 1,000/- may be obtained in cash and kept in Savings Bank Account.

In the circumstances, the Deputy Commissioner recommends that the Proprietor of the said theatres may be allowed to pay the consolidated payment in the manner enunciated above for a period of one year in the first instance.

Government are pleased to approve of the proposals of the Deputy Commissioner, Kolar District subject to the conditions laid down under Rules 2 to 6 of the Rules framed under the Mysore Amusements Tax Act, 1932.

P.T.O.

This Order will come into force for a period of one year with effect from the date of this Government Order.

(B.R.VERMA)
for Secretary to Government,
L.S.G. & Public Health Departments.

To

The Deputy Commissioner, Bangalore District
The Commissioner, Corporation of the City of Bangalore--through the Mayor.
The Inspector-General of Police in Mysore, Bangalore
The Controller, State Accounts Department, Bangalore.
The Auditor, Corporation of the City of Bangalore

bws:14.12(8).

$N - 3$

$C - 6$